

Motor Fuels Tax Newsletter

North Carolina Department of Revenue
Motor Fuels Tax Division
1429 Rock Quarry Road, Ste 105, Raleigh, NC 27610
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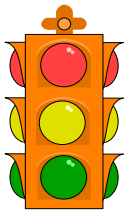


September 2005

Motor Carrier Seminars

Motor Carrier Seminars were conducted during the month of August. Sessions were held in Albemarle, Greenville, Hickory, and Raleigh. Representatives from the Motor Fuels Tax Division, Internal Revenue Service, International Registration Plan Section, and NC State Highway Patrol, Motor Carrier Enforcement Section made presentations on various topics of interest and answered questions.

The seminars were well received and provided an opportunity for motor carriers to have direct contact with several regulatory agencies in one location. We thank all who attended for their participation and feedback.



Important Renewal Notice To IFTA and Intrastate Motor Carriers

The renewal period for IFTA and INTRASTATE licenses and decals for the 2006 calendar year has been changed to October 1, 2005 and will continue through December 31, 2005. In the past, the renewal period extended through February 28th to coincide with the IRP registration and to enable the Motor Fuels staff to verify each renewal application.

The IFTA Agreement allows for a 60-day grace period for motor carriers to affix decals to their vehicles. North Carolina, along with some other states, have revised their interpretation and enforcement of the grace period to fully comply with the IFTA Agreement.

To comply with the requirements of the IFTA Agreement, we must notify all North Carolina licensees that the grace period only allows for an opportunity to affix the decals to the motor vehicles.

Effective January 1, 2006, vehicles must carry a 2006 license and display either a valid 2005 or 2006 Motor Fuels decal.

The Department will be mailing renewal notices in September 2005. Carriers may renew their licenses by returning the completed renewal application for processing. To expedite processing, we recommend that you request renewal of licenses and decals via the Internet. Renewal via the Internet will become available effective October 1, 2005. Also on October 1st, we will begin processing the paper renewal notices. The Department will begin mailing 2006 licenses and decals on November 1, 2005. The 2006 decals should not be affixed to your vehicles prior to December 1, 2005.

Questions or concerns regarding this important notification may be directed to the Motor Fuels Tax Division at (919) 733-3409 or toll free at (877) 308-9092.

Additional Renewal Information

There is **NO FEE** for the license and decals.

If you are requesting IFTA decals, you must travel in at least two (2) IFTA jurisdictions. The Division will be reviewing completed returns from prior periods to ensure that carriers requesting IFTA licenses are traveling in more than one (1) jurisdiction.

North Carolina Highway Fuel Use Tax (NCHFUT) decals are issued to carriers who operate vehicles that travel only in North Carolina.

Your account status will affect the renewal of your 2006 license and decals. If you have not filed all returns due or paid all outstanding assessments, your account may be in a revoked status. If your account has been revoked, we cannot issue decals or a license until your outstanding returns and/or payments have been received either in the Raleigh office or one of our field offices. Call the Division if you have any questions about your account status.



IFTA/Intrastate E-File

www.dorn.com

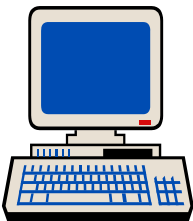
All registered IFTA/Intrastate carriers can file their quarterly IFTA returns, pay amounts due, order credentials (license and decals), close accounts, review returns and/or credentials previously filed via the Internet using our web site. The Department of Revenue's E-File system offers the convenience of completing transactions 24 hours a day, 7 days a week. Payments can be made on-line by bank draft, MasterCard or Visa. Payments made by check or money order may continue to be mailed to the Department of Revenue along with the voucher. Please be certain that your check is postmarked on or before the due date. Payments postmarked after the due date will be subject to assessment of penalties and interest.

Please note that applications for motor carriers registering with North Carolina for the first time will **not** be available on-line. You may contact the Motor Fuels Tax Division for an application to open a Motor Fuels account, or you may download the application (Gas-1274) at our website. Once the account has been established, you will be eligible to file via the Internet.

If you have filed your IFTA return via the Internet for the four (4) consecutive quarters, you will no longer receive the IFTA return and tax rate sheets. You will continue to receive the newsletter.

Should you have a need for the paper documents in the future, forms are available at our website www.dorn.com and by selecting "Tax Forms", or you may contact our office for assistance at 919-733-3409 or toll free 1-877-308-9092.

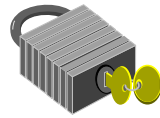
IFTA Web Site



For additional information regarding IFTA and footnotes associated with various jurisdictions' tax rates, visit the IFTA Inc. website at www.iftach.org

Important IFTA Jurisdiction Information

When completing and calculating your third quarter 2005 International Fuel Tax Agreement (IFTA) return, please note that **Ohio** no longer has a surcharge.



Taxpayer Identification Numbers

Effective immediately, The North Carolina Department of Revenue, Motor Fuels Tax Division will be changing the format of all forms and/or mailing labels to ensure that no taxpayer identification number will appear on the exterior of mailing envelopes or appear through the window of an envelope.

As you begin to receive documents, including the third quarter 2005 IFTA Quarterly Tax Return, you will notice that identification numbers have been relocated to ensure their security.

This change is being made to protect the privacy and identity of our customers.

Should you have questions or need further information regarding this change, please contact us at 919-733-3409 or toll free at 1-877-308-9092.

Holidays



The Motor Fuels Tax Division and its field offices will be closed in observance of these holidays:

Veteran's Day

Friday, November 11, 2005

Thanksgiving

Thursday, November 24, 2005

Friday, November 25, 2005

Christmas

Friday, December 23, 2005

Monday, December 26, 2005